G. R. S. IX-5]

Previous references.

File No. 243-16

1916-17
(G.J)

Serial Nos. 1 & 2

Later references.

S.H. 243-16 Ms 3 Nov.
Bjan 18
a 256-1838 : 42, Bjan 7 1920.

GENERAL AND REVENUE SECRETARIAT.

P 28-E

Serial Nos. 1 & 2

Part B for Sept 17

SUBJECT.

Mr Datta's note on the Periodical transfer adjustment and the Compilation thereof

---

2 H 1378-427 Bj: 10.9.17
Passing orders on the above subject

W D 68—GPB—50,000—24-7-16

MPB

G. R. S. 11] 1916-17

GENERAL AND REVENUE SECRETARIAT.

(G.7)

NOTES.

File No. 243-16

FILE HEADING.

Mr Dattás note on Periodical transfer adjustment made in the Comptroller Office —

From

The Special Officer —

No. Dated 22.12.16 Received

Diary No.	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Notes on the above subject

NOTES AND ORDERS.

P. T. O —

NOTES—First Sheet.

C. 163. 817

27. 2. 17.

(20) G.T 243-16

G.R.S. III—3].

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Note on periodical transfer adjustments made in the Comptroller's Office

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat.

C.7 243
K File No. ~~xxx~~ 82 of 191~~x~~.

Serial No.

H.20.1407—16.

R91
8+19.1.17.

T. M.
15 JAN 1917.

1) Forwarded to the Controller No. for favour of remarks on the proposals herein made.

BO
4.1.17. for Secretary.

R91
12.1.17

Paras 2 to 9.

2) The object of these adjustments is to transfer a part of the charges under "Land Revenue" to "Law and Justice" and "Police". The amount now transferred to "Police" is comparatively small and the Land Revenue and Police charges will not be materially altered if this adjustment is not made. No portion of the Land Revenue charge need, as suggested in these paras, be transferred to Police. As for the transfer to Law and Justice the share now adjusted is about 28 per cent of the whole charge and this share may be transferred by one adjustment instead of by several calculations of different fractions of different items as is now done.

Para 10.

3) The Local Fund General has been abolished and the whole transaction on account of the Dasara Exhibition may be shown under "18 A.

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

Fund Misc 732/16

G.7 File No. 21, 5 of 191 .

Serial No.

Agriculture", or "18 B. Industries and Commerce".

4) Paras 11, 12, 14 & 19.

The suggestions contained in these paras may all be adopted.

5) Para 15. This will be done.

6) Paras 16 & 17.

The remittance head is unnecessary and the transactions can be directly brought under the Fund head. The expenditure incurred by the Trust Board is almost entirely on works and it has to be regulated by the same procedure as will be adopted in the case of the Public Works Department.

7) Para 18. The annual accounts of the Fund will be included in the Finance and Revenue Accounts.

M. Hendman

Offg: Comptroller.

11.1.17.

8) The proposals of Mr. Datta as contained in paras 9, 10, 12, 14, 16 & 17, & 19, and agreed by the Comptr may be accepted. The Comptr's proposal regarding 10 rupees be accepted.

7th Jany).

18
15.1.17.

9) I would offer the following remarks:

Para 11. I do not think it good policy to

NOTE—Contn. sheet.

GPB—70,000—17-12-15

WD 1233—GPB—60,000—1-12-16—S

3

G. R. S. III-2

General and Revenue Secretariat. | File No. 2132 of 191 6

Serial No.

relieve a head like Registration of any charge which reasonably appertains to it. There is complaint already that we are making profit from Registration and a demand for the lowering of Registration fees. Far from relieving Registration of the share of Dy. R's pay, we may consider whether a part of the Dist. Registrars' pay also shd not be charged to the Deptt.

(10) Para 20. I think the village school fund may remain until it can be absorbed into the Dist funds as recommended by the L. F. Finance Committee. There may be legal objection to first appropriating a part of the cess & showing it as revenue in the State budget.

On other points I agree.

7/2/17

(11) President & Member

42/2-2-17

Asst Secy

1/2

G. R. S. 12]

General and Revenue Secretariat.

RCJ File No. ~~Dis 132~~ 243 of 1916.

Serial No.

14) The subject was considered by the Finance Committee on the 3rd February 1917 and their resolutions in the matter are placed below:-

13) I am afraid I cannot agree to the transfer of the Village Schools Fund to the District Funds without any corresponding obligation being transferred at the same time. This is not a matter of reform in the accounts system but one regarding the ~~funds~~ resources and functions of Local Funds. I have already suggested in another file that in return for the transfer of the

1. Local Funds General,
2. Village School Fund, and
3. Mohatarfa

to the District Funds they should be required to finance Primary Education, suitable Grants-in-aid being given if necessary.

16) I am also of opinion that the present cost of transferring charges relating to Police, Courts & to Mining Rev. may continue.

MZ 4/3/17

1880 14.2

(Hon'ble Member Dewan)

JZ 12/2/17

18 13/2

14) May be considered at tomorrow's meeting, if convenient

14/2 Hon'ble

(Council seen)

15) Finlay J. 18 4.2.17

NOTE—Contn. sheet.

GPB—70,000- 17-12-15

5

Extract from the proceedings of the 6th meeting of the Finance Committee held on the 3rd February 1917

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S u b j e c t

Periodical transfer adjustments made in the Comptroller's Office

Opinion of the Committee

The note on the periodical Transfer adjustments made in the Comptroller's office was first considered.

Para 11 of the Note :- It was considered that the transfer of Rs 200 per mensem out of the pay of the Excise Commissioner to the head Registration might continue.

Para 20 of the Note:- As regards the Village School Fund, the Committee were of opinion that this head may be abolished and the portion of the annual cess now credited to the fund may be transferred to the District Funds.

As regards classification of charges appertaining to the Department of Mines and Geology (consideration of which was postponed at the meeting held on 19th January) the committee thought that charges appertaining to the Geological Department and those appertaining to the Mining Department should be separated . The former should be shown under "Scientific Departments" and the latter brought direct under the expenditure head- "Charges against Mining Revenue". The pay of the Director of Mines and Geology may be divided between the two heads in equal portions.

The committee were of opinion that no further transfers should be made from the heads- Education, Law and Justice, Police etc to the expenditure head- "Charges against Mining Revenue".

The other suggestions contained in Mr Patta's note were approved.

J Chakravarti

Secretary, Finance Committee

C 18

Extract from the Proceedings of the 412 to Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 15th March 1917.

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2. Subject.- (Clause viii of the schedule.)

Mr. Datta's Note on 'Periodical transfer adjustments made in the Comptroller's Office."

OPINION OF THE COUNCIL.

The views of the Finance Committee may be approved.

(Sd.) M. Visvesvaraya,
Dewan of Mysore.

'EXTRACT"

D. M. Narasimha Rao 1/3

Secretary to Government,
General Department.

WD—156—GPB—1,000—19-7-16.

G. R. S. 12]

General and Revenue Secretariat.

GF File No. 243 of 1916.

Serial No.

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Financial Department, for favour of necessary further action.

By Order

D. M. Narasinga Rao 16/3

Secretary to Government,
General Department,

A/s Fin

D.S. N. on the basis of Com. Rules & my note of 12.2.17. About V.S.F. refer to orders on D.S. scheme recently s[illegible] M 17/3

H Keay) With D.S.N 18 19.3.17

Clean D.S.N please M XXX 20/3 H Keay) 18 20/3

M 24/3

Dewan) 18 26/3

NOTE—Contn. sheet.

W D 2382—(PPB—500—20-3-16

Typed D.F.N.S. 5378 26.3.17

M 5/4 H Keay) With D.F.N.S. 18 31.3.17

WD 1233—GPB—60,000—1-12-16—S.

(10

G. R. S. III-2]

General and Revenue Secretariat.

243 File No. Imo 732 of 1916.

Serial No.

1st member. 15/6/8

524-25
9.8.17

agreed
Mk
8/8

Fair final note signed by 1st member is put up.

DSN is right
800
10.8.17

9/8/17 Dewan. 15
9.8.17

NOTE—Contn. sheet.

Final Note by the First Member of Council.

Subject:—

Mr.Datta's note on Periodical Transfer adjustments made in the Comptroller's office.

Mr.Datta, Special Officer in his Note dated 22nd December 1916 suggested simplification of work in the matter of periodical transfer adjustments made in the Comptroller's Office.

2. The proposals of Mr.Datta are:-

(i) Transfer of 28 per cent of the charges under Land Revenue-District Administration, only to Law and Justice, in lieu of the several adjustments in different proportion now made from Land Revenue to Law and Justice and Police.

(ii) Discontinuance of the debit to Registration of Rs.200/ out of the pay of Excise Commissioner as proportional pay of Inspector General of Registration.

(iii) Recovery of a fixed annual contribution from the Supari cess fund on account of the pay and travelling allowance of Officers and establishment of the Agricultural Department.

(iv) Adjustment of the charges against Mining Revenue.

(v) Abolition of the Remittance head on account of Mysore City Improvement Trust Board Fund.

(vi) The procedure of debiting productive works with a fixed percentage on the capital outlay on account of Direction and Accounts charges in lieu of the present method of transfer of the cost of the audit establishment to Public Works, Railways, Irrigation and Cauvery Power works in proportion to the capital outlay incurred under each head.

(vii) Abolition of the Village school Fund.

3. Proposal No.(iv) - adjustment of the charges against Mining Revenue- has been disposed of in connection with Mr. Datta's separate Note No. 13 dated 28th November 1916.

4. The Finance Committee agreed to all the other proposals of Mr.Datta, subject to the following remarks:-

(i) The transfer of Rs.200 per mensem out of the pay of the Excise Commissioner to the head "Registration" may continue.

(ii) The Village School Fund may be abolished and the portion of the cess now credited to that fund annually may be transferred to the District Fund.

5. The Financial Secretary does not for reasons recorded in his note dated 12th February 1917, agree to the transfer to District Funds of the Village School Fund without any corresponding obligation being transferred at the same time. He observes that this is not a mere matter of reform in the accounts system but one affecting the resources and functions of local bodies and that the transfer of the amounts credited to Village School Fund as well as the other funds- Local Funds General and Mohatarfa to the District Funds should carry with it the obligation to finance primary education, suitable grants-in-aid being given by Government, if necessary.

6. The Council have in their meeting held on 15th March 1917 considered the matter and approved of the views of the Finance Committee.

7. In this connection it has to be pointed out that in para 22 of Government Order No. 3005-55/M1-132-16-1 dated 16th November 1916 passing orders on the recommendations of the Local Self Government and Local Finance Committees Government have accepted the view that the Village School Fund should not be transferred to local bodies, immediately, but only when control of primary education is transferred to those bodies. In this view no orders are necessary on this part of the Finance Committee's proposal.

8. The view of the Council may be graciously approved, their recommendation in respect of the Village School Fund being however reserved for further action in view of the facts stated in foregoing paragraphs.

8th May 1917

(14

Submitted to His Highness.

I submit herewith a Final Note by the First Member of Council on the subject of periodical transfer of adjustments in the Comptroller's Office for His Highness' gracious approval.

M. Visvesvaraya -

21st Aug 1917.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Periodical transfer of adjustments in the Comptroller's Office.

Order.

~~KRW~~

23/8/17

Fin Lumley

24.8.17 do any

Full as in

G. R. S. III-2]

General and Revenue Secretariat. | 8/7 File No. 243 of 191 5

Serial No.

A draft Lo is subd.

Return to Secy

Secy 1 - 28/8

Secy) 8/9/17

(1st Member)

8/9/17

Draft approved by the First Member 8.9.17

994 8/9

Issue 8/9

B

2 To H Secy to Govt
" Offg Secy to Govt
" Comptr & Ah
" Offg Hd of Dept
" Mr K. L. Datta

} H 1378-427 10.9.17

Passing orders on Note above Subject

NOTE—Contn. sheet.

PERIODICAL TRANSFER ADJUSTMENTS MADE IN THE COMPTROLLER'S OFFICE.

The number of transfer adjustments periodically made in the Comptroller's Office at present is unusually large and it is desirable to reduce their number to the lowest possible limit.

2. A statement is appended showing the periodical adjustments made in the Comptroller's Office. The first class of adjustments, where a large reduction appears to be possible, is that under which a part of the charges under Land Revenue is transferred to Law and Justice and Police. A statement is appended showing the gross charges under Land Revenue, the transfers made therefrom to (*a*) Law and Justice and (*b*) Police and the percentage of the amounts transferred to the gross charges.

3. These transfers are now made by a large number of entries involving elaborate calculations. Different proportions of the different classes of charges brought to account under Land Revenue in the first instance, have been laid down as debitable to the different heads. These proportions are as follow :—

Three-eighths of the salary of Deputy Commissioners to	16	Law and Justice.
One-fourth do do	17	Police.
Half do Sub-Division Officers to	16	Law and Justice.
of the establishments of do		do
One-seventh of the General Establishment of the Deputy Commissioners to		do
Three-eighths of travelling allowance of Deputy Commissioners to		do
One-fourth of travelling allowance of Deputy Commissioners to	17	Police.
One-seventh of the travelling allowance of Deputy Commissioners' Establishment to	16	Law and Justice.
Half of the travelling allowance of Assistant Commissioners and their Establishments to ...		do
Half of contingent charges to		do
Half the pay and allowances of the Amildars and Deputy Amildars to		do
One-fourth of the pay of Taluk Establishments to ...		do
Half the travelling allowance of the Taluk Establishments to		do
,, the contingencies		do

4. Whatever may be the principle on which these proportions have been fixed, it cannot but be a very rough apportionment of the common charges between the three branches of the administration. In spite of the elaborate method adopted for this apportionment of the charges, it has many apparent inconsistencies.

5. In the first place, it is not clear why ¼ of the salary and travelling allowance of the Deputy Commissioner should be charged to 17 Police and not any part of the pay of the Amildar. The Amildar, I believe, is as much the head of the Taluk Police as the Deputy Commissioner is of the District Police. If the object was greater precision in the allocation of the pay and allowances, of Deputy Commissioners, they might as well be apportioned not between Land Revenue, Law and Justice and Police alone, but also between Excise, Forest and Registration Departments over which the Deputy Commissioner exercises control. The distribution must be confined to the Departments to which his duties primarily appertain and not between all those Departments over which he is the District Head.

6. Under the present distribution it would appear that the Deputy Commissioner, whose duties correspond mostly to that of a District Collector in British India, is more a Law and Police Officer than a Revenue Officer, inasmuch as the share of his pay charged to Land Revenue is only $\frac{3}{8}$, while $\frac{3}{8}$ is debited to Law and Justice and $\frac{2}{8}$ to Police.

7. The portion of the contingent charges of the different establishments transferred to Law and Justice is one-half, but the share of the pay and allowances transferred to the same head is either $\frac{3}{8}$, $\frac{1}{2}$ or $\frac{1}{7}$. The reason why the share of contingent charges debited to Law and Justice should differ so widely from the share of the charges for pay and allowances is difficult to understand. For the same reason, when only $\frac{1}{4}$ of the pay of the Taluk Establishment is transferred to "Law and Justice," it is hardly correct to transfer half of the contingent charges to that head.

8. The apportionment of charges common to more than one head must necessarily be rough. The distribution of charges under each detailed head at different ratios, each of which is only rough, cannot lead to greater accuracy in the aggregate result. Instead of the charges under the various detailed heads being apportioned at different ratios, the total charges of District Administration should be distributed between "Land Revenue" and "Law and Justice" at fixed ratios as is done in British India.

9. From the appended statement it will be seen that 30 per cent adopted in Madras very closely corresponds to the percentage of the total amount transferred from Land Revenue to the total gross charges under that head. Instead of no less than 14 adjustments made every month, there will be only one adjustment necessary and the result will not differ widely from that arrived at at present. The amount transferred at present to Law and Justice is about 28 per cent, while only 2 per cent, is transferred to Police on account of the pay and travelling allowances of Deputy Commissioners. The total charges under Police amount to about 11 lakhs and this includes about Rs. 27,000 to Rs. 28,000 on account of the amount transferred from Land Revenue, an amount quite insignificant as compared with the total charges under either of the heads, Land Revenue or Police. I would therefore omit altogether the transfer to the head "Police" and transfer 28 per cent of the charges under Land Revenue, District Administration, to Law and Justice.

10. Further, the apportionment of small sums between two or more heads is a waste of labour. For instance, the receipts and charges of '5 Public Exhibitions and Fairs' under Agriculture, one-half of which is transferred to Local Funds General and one-fourth to Industries and Commerce, should not be distributed at all. The principle of classification in such cases should be that contained in Article 1,006 of the Civil Account Code, the entire receipts and charges being accounted for under the head pertaining to the Department in which they occur.

11. No object is gained by transferring a small portion of the pay of an Officer from one head to another, merely because he has to do the work of another Department in addition to that of his own. For example, out of the pay of the Excise Commissioner a sum of Rs. 200 per mensem is transferred to Registration. Unless an Officer draws a separate allowance for the additional appointment his pay should not be thus distributed. The percentage of collection charges to the Revenue under neither head would be seriously affected by the omission of such an adjustment.

12. A portion of the pay and travelling allowances of the Officers and Establishment of the Agricultural Department is debited to Supari Cess Fund. It may be desirable to recover a fixed annual contribution from the Supari Cess Fund for the purpose.

13. How the several adjustments made under charges against Mining Revenue may be avoided, has been explained in the note on classification of Receipts and Disbursements.

14. At present, the loss on Exchange on Remittance of Revenue from Mining Royalty from London, is in the first instance debited to "26 Miscellaneous, 3 Loss on Exchange Transactions with London Banks." A portion of these charges is then transferred to '10 charges against Mining Revenue' and the rest to Revenue Charges of the Cauvery Power Works. As the general principle is to classify all remittance charges other than what is

incurred within a district under " Miscellaneous Charges," it is better to leave the charges under that head. The amount is after all small and does not represent the entire loss on the remittance of Mining and Cauvery Power Revenue Charges but only the loss on the balance of the amount received by Messrs. Coutts & Co. less the payments made by them on behalf of the State on various accounts.

15. As regards Railway Earnings and Working Expenses, the Railway Section should embody the amounts in its Abstract of Receipts and Disbursements on receipt of accounts from the Madras and Southern Mahratta Railway Company and not require the Budget and Resource Section to do the same. There will, then be no need for maintaining another Register in the latter section to show the transactions of the Company.

16. All the receipts of the Mysore City Improvement Trust Board are in the first instance credited to " 35 Miscellaneous Remittances—2 Remittances on account of the Mysore City Improvement Fund." At the close of each half-year, the remittance head is relieved by transferring the amount to '16 Miscellaneous Funds—7 Mysore City Improvement Fund' by a transfer entry. Similarly, all the amounts disbursed are shown under a remittance head '35 Miscellaneous Remittances—2 Remittances of the Mysore City Improvement Fund' and this head is cleared once in six months by a transfer entry by debiting the charges to "16 Miscellaneous Funds—7 Mysore City Improvement Fund." At the beginning of every year, the Fund receives credit for the annual grant made by Government. This together with other sundry items of receipt, forms the *corpus* of the Fund. Payments are made by means of cheques against Letters of Credit issued by the Comptroller. The Public Works system is followed in accounting for the transactions of the Fund. There is no need to pass the receipts and charges of the Fund through a remittance head. The transactions should be accounted for in the same manner as those of any other Local Fund, directly under the fund head. The receipts must be booked as receipts of the Fund and the payments directly charged to it without the intervention of a remittance head. The Chairman of the Trust Board should be required to submit every month a certificate from the Treasury Officer showing the receipts into the treasury, the payments made by it and the closing balance at credit of the fund, reconciling the balance with that shown in his accounts. The Chairman should render monthly accounts to the Audit Office showing progressive figures under all heads and in other respects in the same form as Public Works Divisional Officers and the account should be audited in the Comptroller's Office in the same way as the accounts of Public Works Divisions and the transactions adjusted under suitable detailed heads under the Fund head. No separate register of receipts or charges need be maintained by it. The accounts submitted by the Chairman must show the opening and closing balances of the fund as a whole, reconciling the closing balance with that shown in the treasury plus and minus memo after making the necessary additions and subtractions for receipts not remitted to the treasury and cheques not cashed. There will be no need for a separate broad sheet in the Comptroller's Office but it will reconcile the closing balance shown in the Chairman's accounts with that according to its own books. The Local Audit staff will also examine the initial records locally at the close of the year.

17. The accounts of the Fund are at present maintained in accordance with the old Mysore Public Works Department system which has undergone considerable change in the Public Works Department itself and a further remodelling of which I have suggested in another note. The new system proposed for the Public Works Department should be adopted and funds required should be drawn by means of bills and not cheques. There is besides no object in issuing Letters of Credit for the Fund, the expenditure of which should be limited only by the balance at its credit. Under the present procedure, neither receipts nor charges appear under the fund except during the months in which half-yearly adjustments are made. Hence not only should the half-yearly adjustments be discontinued but the remittance head omitted from the abstracts.

18. The accounts of the fund are not included at present in the published accounts of Local Bodies. This should also be rectified and the annual accounts incorporated in one of the appendices to the Finance and Revenue Accounts.

19. The cost of the Public Works and Railway Branch of the Comptroller's Office is distributed between Public Works, Railways, Irrigation and Cauvery Power Works in

proportion to the outlay incurred under each head. This method of distribution is far from correct as under such an arrangement, the share of the charges appertaining to productive works will vary not only with the outlay on such works but also according to the outlay on Civil Works, whereas the charges should vary only according to the total capital outlay on productive works. Moreover with the complete amalgamation of the Public Works and Railway Branch with the Civil Branch of the Comptroller's Office, it will not be possible to determine the cost of the former separately and the whole cost will have to be shown under "General Administration." The present method of distribution should therefore be changed and productive works will have to be debited with a fixed percentage on the capital outlay on account of Direction and Accounts charges. Such a procedure is followed in British India and may be adopted here.

20. One other important adjustment which though not usually going under that name, is that in connection with grants-in-aid to the Village School Fund. A portion of the One-Anna Cess is earmarked for the spread of Education in rural parts and the amount thus set apart which constitutes the Village School Fund, was probably considered adequate at the time when the arrangement was first sanctioned. But as the ideas regarding the obligations of Government towards its subjects, have undergone considerable change in recent years and education is now considered one of the paramount duties of the State, the inelastic income of the Fund now forms only a small part of the amount spent on Village Elementary Schools, and with the increasing demands of education, the grants made from general revenues must go on steadily increasing and the proportion of the revenue from the cess to the total amount spent for the purpose must decrease accordingly. This is clear from the fact that the grant from general revenues for 1916-17 is Rs. 2,94,660, while the income of the fund is only Rs. 3,09,507. As the Village School Fund is not administered by any local bodies but by the State, there is no object in treating the revenue and the large expenditure incurred by the State as appertaining to a fund and excluding the revenue and the expenditure except the grants, from the public accounts. The fund should therefore be abolished altogether. If, hereafter, as appears to be contemplated, the expenditure is actually transferred to the control of local bodies, it will be time enough then to exclude the transactions from the Government accounts, showing only the grants-in-aid as Government expenditure. I understand it has been decided to abolish the "Local Funds General" and to make over the receipts to local bodies. This is certainly a step in the right direction. But I think on the same principles, the portion of the cess now credited to the Village School Fund may also be made over to the funds administered by local bodies and the grant-in-aid to these Funds from the State correspondingly reduced. The objects for which the cess was originally levied may now be safely ignored. The result of such a course would be to bring out clearly in the accounts the actual revenue of the State and of the Local Funds. Under the present system, the fact that the local bodies have to look up to Government and that Government have to come to their aid for funds required, to a very substantial extent, for discharging functions which they are not able to discharge with the resources at their disposal, is somewhat obscured. The question is a large one requiring detailed analysis and I learn that it has already been engaging the attention of the Government. But it has an important bearing on the exhibition of the revenue actually collected from various sources and the change advocated here may be introduced at once.

K. L. DATTA,
22-12-16.

List of Periodical adjustments made by the different departments of the Comptroller's office.

Period	No.	Nature of adjustment	Section or Departments responsible for making it
		CIVIL BRANCH.	
Monthly ...	1	Palace Civil List	G. A. D.
	2	Three-eighths share of Land Revenue General Establishment charges debitable to Law and Justice, Courts of Law.	Budget and Resource.
	3	Half the share of Land Revenue General Establishment charges debitable to Law and Justice, Courts of Law.	do
	4	One-fourth share of Land Revenue, General Establishment charges debitable to Police.	do
	5	Half the share of Land Revenue, Taluk Establishment charges debitable to Law and Justice, Courts of Law.	do
	6	Railway Earnings and working expenses ...	do
Quarterly ...	7	Adjustment of one-seventeenth of Excise collections to be transferred to Local Cess and also to Funds.	T. A. M.
Half-yearly ...	8	Receipts and Expenditure of Mysore City Improvement Fund.	G. A. D.
	9	Trust Interest Adjustments	B. & R.
Annually ...	10	Endowments and charitable allowances under Muzrai.	Muzrai and Military.
	11	Grants-in-aid to Muzrai Institutions ...	do
	12	Contributions from Muzrai Fund to Educational Institutions.	do
	13	Cost of establishment and contingencies on account of maintaining Muzrai accounts in the Comptroller's Office.	Muzrai.
	14	Cost of establishment and contingencies on account of maintaining Muzrai accounts in the Muzrai Superintendent's Office.	do
	15	Contributions to Imperial Service Local Funds...	Military.
	16	Grant to Remount Depot.	do
	17	Interest on Mysore Infantry Retiring Fund ...	do
	18	Grant to Mysore City Improvement Fund ...	G. A. D.
	19	Interest on Savings Bank Deposits ...	do
	20	Adjustment of amounts received from Savings Bank Dead Accounts.	do
	21	Adjustment of amounts transferred to Savings Bank Dead Accounts.	do
	22	Lapsed Deposits (Revenue)	Miscellaneous Audit.
	23	Do (Judicial)	do
	24	Do (Personal)	do

Period	No.	Nature of adjustment	Section or Departments responsible for making it
Annually ...	25	Lapsed deposits (Lease and License-holders) ...	Miscellaneous Audit.
	26	Lapsed bills R. T. R.	do
	27	Supply bills (lapsed)	do
	28	Personal deposits of encumbered Jahgirdars ...	do
	29	Irrigation cess fund merged in Land Revenue ...	Budget and Resource.
	30	State pensions to His Highness the Yuvaraja and the Maharaja Kumaris.	do
	31	Interest on State Provident Fund ...	do
	32	Do Life Insurance Fund ...	Insurance.
	33	Reduction or avoidance of debt, Famine Insurance grant and Redemption of State Loan.	Book.
	34	Opium, ganja and majum adjustments ...	T. A. M.
	35	Building grant to Village School Fund ...	do
	36	Grants-in-aid to Village School Fund ...	do
		(a) For loss of income from fees.	
		(b) For promotion to teachers.	
		(c) Moiety of the cost of the Pandits' Examination.	
	37	Palace Military	G. A. D.
	38	Assignment of Registration and Surcharge fees of Bangalore and Mysore Cities to the Municipalities concerned.	T A. D.
		PUBLIC WORKS BRANCH.	
		(1) PUBLIC WORKS RAILWAY BRANCHES.	
Quarterly ...	1	Distribution of the charges of Accounts Establishments among Railways, Cauvery Power Scheme and Cauvery Reservoir Works.	Booking.
		(2) RAILWAY CONSTRUCTION.	
Yearly ...	2	Distribution of the cost of Engineer-in-Chief's Office, Mysore State Railways, among Railways under construction according to the charges sanctioned in the yearly proportioned statements, the balance remaining at debit of "30 A Miscellaneous Railway Expenditure."	Railway Construction
		(3) RAILWAY OPEN LINES (OLD).	
Monthly ...	3	Debit of Rs. 125 to "30A. Miscellaneous Railway Expenditure on account of proportionate cost of the audit and accounts establishment for the old open lines.	Books.
	4	The distribution of the establishment charges of the combined office of the Agent and Railway Secretary among "Capital" "Revenue" and "30A. Miscellaneous Railway Expenditure" according to the authorised proportions.	Books after audit in old O. L. Section.

Statement showing the gross charges under 2 Land Revenue, deductions on account of charges debitable to 16 Law and Justice and 17 Police and percentage of such deductions to gross charges.

	1910-11	1911-12	1912-13	1913-14	1914-15
	Rs.	Rs.	Rs.	Rs.	Rs.
Net charges of District Administration.	2,92,891	2,98,696	2,86,515	2,95,110	3,05,203
Amount transferred to Law and Justice.	1,48,249	1,46,488	1,34,257	1,44,799	1,68,016
Amount transferred to Police.	26,980	27,319	26,250	28,795	29,824
Gross charges ...	4,68,120	4,72,503	4,47,022	4,68,704	5,03,043
Net charges of Taluk Administration.	5,42,103	5,55,095	5,51,619	5,59,349	5,78,882
Amount transferred to Law and Justice.	1,99,150	2,09,337	2,00,354	2,06,346	2,09,284
Gross charges ...	7,41,253	7,64,432	7,51,973	7,65,695	7,88,166
Miscellaneous and other charges.	17,473	18,843	13,598	14,687	14,306
Total gross charges (A) ...	12,26,846	12,55,778	12,12,593	12,49,086	13,05,515
Total Deductions (B) ...	3,74,379	3,83,144	3,60,861	3,79,940	4,07,124
Percentage of (B) to (A) ...	30·5	30·5	29·7	30·4	31·2
Percentage of amount transferred to Law and Justice to (A).	28·3	28·3	27·6	28·1	28·9
Percentage of amount transferred to Police to (A).	2·2	2·2	2·1	2·3	2·3

5/N

G.R.S. VI-71]

SUBJECT Periodical Transfer of establishment in the Office.

Diary No. of letter replied to

Section

File No.

Serial No. 2

General and Revenue Secretariat

( )

, the 191 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 19 Septr 17

Signed by W Sreenivasaiya

Read.—

Note dated 22nd December 1916 by Mr K. L. Dalta, Special officer, on Periodical Transfer adjustments made in the Comptroller's office

May this be

i Printed? Press copy sent on 12-9-17

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

Order Thereon:— No. 26378-427

& 10 Septr 17

In his note read above Mr Dalta suggests Simplification of work

over.

in the matter of periodical transfer adjustments made in the Comptroller's office.

2. The proposals of Mr Date ~~are:-~~ relate to the following matters

(i) Transfer of 28 per cent of the Charges under Land Revenue, District Administration, only to Law and Justice in lieu of the several adjustments in different proportion now made from Land Revenue to Law and Justice and Police.

(ii) Discontinuance of the debit to Registration of Rs 200 out of the pay of Excise Commissioner as proportional pay of Inspector General of Registration.

(iii) Recovery of a

List of enclosures.

Copied by

Examined

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

fixed annual contribution
from the Sapari cess fund
On account of the pay
and travelling allowance
of officers and establishmen
of the Agricultural dept.
(iv) Avoidance of the adjustme
of the special charges rela
-ting to Medical and
Education departments and
Courts of law at the mines
against Mining Revenue.
(v) Abolition of the Remitta
head on account of Mysor
City Improvement Trust
Board Fund.
(vi). The procedure of debit
Capital Outlay not charg
to Revenue with a fixed
percentage on the capital
Outlay on account of
direction and Accounts
Charges in lieu of the

GPB—20,000—7-7-14

present method of transfer of the cost of the audit establishment to Public works, Railways, Irrigation, and Canvery Power works in proportion to the capital outlay incurred under each head.

(vii) Abolition of the Village School Fund.

3. Government are pleased to approve of the proposals of Mr Datta regarding the transfer of 28 per cent of the Charges under Land Revenue to Law and Justice only, of the recovery of a fixed annual contribution from the Anpara Cess fund and credit to the Agricultural department (as well as

(the abolition of the remittance head in accy of N.C.S.T. fund

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

X This will be treated hereafter in connection with the Mining Rules

28/8

R. 5,

the transfer of a fixed X percentage of — on account of direction and accounts charges on to Capital outlay on product works.

4. Government are of opinion that the transfer of Rs 200 per mensem out of the pay of the Excise Const to the head "Registration" should continue

5. Regarding the debit of the Special Charges of Education and other departments at the Mining areas to Mining Revenue orders have been separately laid in Govt order No. "H. 483 G7107-1-5-17 Dated 30/7/17

6. No orders are at present necessary on the abolition of the Village School Funds

Govt have in their order
no. 3005-55/m-2-132-16-1 dt 16 11/16
accepted the view that
the village school fund
should not be transferred
to local bodies immediately
but only when control
of primary education is
transferred to those bodies.

8/9/17

8/9/17
for
Dpl secretary.

To The H Secy
The other Secretaries to Govt
The Comptroller
The other Heads of Depts
K. L. Dutta Esq. Spl. Offr

8/9/17

18
28/8

Proceedings of the Government of His Highness
the Nizam's of Hyder

[illegible] -

Note dated [illegible] recorded [illegible] by Mr. [illegible] Jatta, Special Officer on periodical [illegible] under adjustments made in the Comptroller's office

Under Dr. H 1378-47
47-248-16-2
10

[illegible] Comptroller [illegible].

In this note [illegible] above [illegible] suggested simplification [illegible] for the [illegible] periodical transfer adjustments made in the Comptroller's office.

2. The [illegible] of Mr. [illegible] refers to the following matters :-

(i) Payment of [illegible] charges under Land Revenue Dis- [illegible] Rs. [illegible] only by Jagir and Muafies in lieu of the [illegible] adjustments in different properties now made from Land Re- [illegible] in Land Settlement [illegible] office.

(ii) Discontinuance of the Cabit [illegible] Rs. 200 out [illegible] the pay of twelve Operationers on permanent pay of Inspecto- [illegible] Department.

(iii) Borrowing of a fixed annual contribution from the Superi- [illegible] fund on account of the pay and travelling allowances of officers [illegible] Department concerned.

(iv) Realisation of the adjustment of the special charges relati- [illegible] Railway and Irrigation by Electric and Works Dept. at the time [illegible] being incurred.

(v) Abolition of the Maintenance Fund Account of Nasser City -- [illegible] must be [illegible].

(vi) The procedure of debiting capital outlay not charged to Revenue [illegible] fixed percentage on the capital outlay on account of direct [illegible] charges in lieu of the present method of transfer of

the

the cost of the audit establishment to Public works, Railways Irrigation, and Electric Power works in proportion to the -- capital outlay incurred under each head.

(vii) Abolition of the Village School Fund.

3. Government has planned to approve of the proposals of Mr. Datta regarding the transfer of 25 per cent of the charges under Land Revenue to Law and Justice only, of the recovery of a fixed annual contribution from the Capital Outlay fund and credited to the Miscellaneous Department the abolition of the Remittance head for account of Lyallpur City Improvement Trust fund as well as the transfer of a final percentage on account of direction and account charges on capital outlay on productive works.

4. Government are of opinion that the transfer of Rs.250 per annum [illegible] the cost of the Excise Commissioner to the Land Revenue Head should continue.

5. Regarding the debit of the special charges of Education and Police to be debited to the Mining area to mining Revenue -- orders have been separately issued in Government Order No.21. 413/L.P.D.-I-V. dated 20th July 1937.

6. In order to meet these arguments on the question of the abolition of the Village School Fund as Government have in their letter No. 2571-R/...-37-I dated 14th November 1937 accepted but view that the village school fund should not be transferred to local bodies immediately but only when control of primary education is to be reformed to those bodies.

Secretary to Government,
General Department.

To
The other Secretaries to Government.
The Financial Secretary to Government.
The Comptroller, Civil Government.
The other Heads of Departments.
Mr. M.L.Datta, Special Officer.